

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Masahiro OMATA et al.
Title: LAPPING APPARATUS AND LAPPING METHOD
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Art Unit: 3723
Confirmation No.: 5185

REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated April 10, 2007, concerning the above-referenced patent application.

Remarks/Arguments begin on page 2 of this document.